

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS, INC. <i>et al.</i>,	:
	:
Debtors.	:
	:
-----x	
	Chapter 11 Case No.
	Case No. 08-13555 (JMP)
	(Jointly Administered)
	Ref. Docket No. 2905

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

DAVID MALO, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.

2. I served the "NOTICE OF HEARING REGARDING DEBTORS' APPLICATION PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE FOR AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF HURON CONSULTING GROUP AS TAX SERVICES PROVIDERS NUNC PRO TUNC TO JANUARY 23, 2009," dated February 23, 2009 [docket #2905], by causing true and correct copies to be:

- a) delivered by email to those parties listed on the attached Exhibit "A" on February 23, 2009, and
- b) delivered by facsimile to those parties listed on the attached Exhibit "B" on February 23, 2009, and
- c) enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the attached Exhibit "C" on February 24, 2009.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
24th day of February, 2009

/s/ Elli Petris

Notary Public, State of New York
No. 01PE6175879
Qualified in Nassau County
Commission Expires October 22, 2011

/s/ David Malo

David Malo

Exhibit “A”

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Exhibit “C”

THE HONORABLE JAMES M. PECK
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